

As a result of this calculation, Major Taylor's initial travel expense deduction is \$4,202. Here are the correct answers for each line:

# Employee Business Expenses

► See separate instructions.

► Attach to Form 1040.

OMB No. 1545-0139

**2005**

Attachment  
 Sequence No. **54**

Your name	Occupation in which you incurred expenses	Social security number : : :
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## Part I Employee Business Expenses and Reimbursements

### Step 1 Enter Your Expenses

	Column A Other Than Meals and Entertainment		Column B Meals and Entertainment
<b>1</b> Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	<b>1</b>		
<b>2</b> Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work	<b>2</b>		
<b>3</b> Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment.	<b>3</b>		
<b>4</b> Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment.	<b>4</b>		
<b>5</b> Meals and entertainment expenses (see instructions)			
<b>6 Total expenses.</b> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	<b>6</b>		

**Note:** If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

### Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

<b>7</b> Enter reimbursements received from your employer that were <b>not</b> reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	<b>7</b>		
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### Step 3 Figure Expenses To Deduct on Schedule A (Form 1040)

<b>8</b> Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7	<b>8</b>		
<b>Note:</b> If <b>both columns</b> of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.			
<b>9</b> In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 70% (.70) instead of 50%. For details, see instructions.)	<b>9</b>		
<b>10</b> Add the amounts on line 9 of both columns and enter the total here. <b>Also, enter the total on Schedule A (Form 1040), line 20.</b> (Reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.)			<b>10</b>